



This form is to be used in conjunction with a rule review when ancillary documents are also being reviewed as part of the review process.

Ancillary documents are interpretive or policy statements that advise the public of the Department's opinions, approaches, or likely course of action. They include documents such as Excise Tax Advisories (ETAs), Property Tax Bulletins (PTBs), and Revenue Policy Memorandums (RPMs). Ancillary documents do not have the "force of law" that a rule is given under the Administrative Procedures Act (Chapter 34.05 RCW). Court decisions, Board of Tax Appeals decisions (BTA), and Washington Tax Decisions (WTDs) **are not** ancillary documents.

Reviewer: JoAnne Gordon Date Reviewed: October 30, 2000

Ancillary Document being reviewed (provide number and title): Audit Directive 8193A.3 Manufacturing prior to June 1, 1987.

Date last Issued: August 23, 1988

This document is being reviewed in conjunction with (provide WAC number and title): WAC 458-20-193 Inbound and outbound interstate sales of tangible personal property

Purpose of the document: The Audit Directive answers the question of whether in light of the National Can decision, the Department could assess the manufacturing business and occupation tax for periods before June 1, 1987. The directive concluded that the Court's decision was prospective and that refunds would not be granted. The directive also explained that the manufacturing and retailing or wholesaling taxes, with credit for multiple activities, would be assessed for periods after the Court's decision.

Is the document clearly written?

Yes	No
X	

Does the document provide accurate and useful information?

Yes	No
	X



	Yes	No
Does the document provide information not currently in the rule?	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Review recommendation:	A. Update	<input type="checkbox"/>
	B. Repeal	<input checked="" type="checkbox"/>
	C. Leave as is	<input type="checkbox"/>
	D. Incorporate into rule and repeal	<input type="checkbox"/>

Briefly explain your recommendation:

WAC 458-20-19301 provides sufficient direction as to the tax treatment of multiple activities. In addition, transactions occurring before June 1, 1987 are beyond statute as provided by RCW 82.32.050(3)/82.32.100(3).

Manager Action:	<input type="checkbox"/> Accepted recommendation	Date: _____
	<input type="checkbox"/> Returned for further review	Date: _____

Comments _____